State of Connecticut Department of Revenue Services PO Box 5030 Hartford CT 06102-5030

SALES AND USE TAX RETURN FORM OS-114

General Instructions

For Department Use Only

1. A RETURN MUST BE FILED even if no tax is due or no sales were made.

DUE DATE:
 Return is due one month after period ending. Return must be postmarked on or before the due date.

on or before the due date.

3. DEDUCTIONS: Fill out reverse side of this form if you claim deductions.

4. INTEREST: For late payment - 1% of tax due per month from due date.5. PENALTY: For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.

6. NEW OWNERS: Do not use previous owner's form to file your return. Any change

in ownership requires a new permit.

7. Make check payable to: COMMISSIONER OF REVENUE SERVICES.
(Be sure to include the Tax Registration Number on your check.)
FOR COMPLETE INSTRUCTIONS SEE FORM 0-88.

	For Period Ending
•	
	Connecticut Tax Registration Number
•	
•	

Please enter any changes to your name or address below.

☐ Please check if change applies to both mailing and

New Trade Name:

To:

If you are out of business, please enter last business date:

Date Sold:

Date

Date

New Mailing Address:

		physical address.							
		New Physical Location (P.O. Box Not Acceptable)							
1	Gross receipts from sales of goods	1							
2	Gross receipts from leases and rentals	2							
3	Gross receipts from labor and services	3							
4	Purchases of goods by your business subject to use tax	4							
5	Leases and rentals by your business subject to use tax	5							
6	Purchases of services by your business subject to use tax	6							
7	Total: Add Lines 1 through 6 ▶	7							
8	Total deductions: Please complete reverse side, enter amount from Total Deductions here.	8							
9	Balance subject to tax: Subtract Line 8 from Line 7, but not less than zero ▶	9							
10	Gross amount of tax due: Multiply Line 9 by 6% (.06) ▶	10							
11	Credits: See Form O-88, Instructions	11							
12	Net amount of tax due: Subtract Line 11 from Line 10	12							
13	For late payment of tax: See General Instructions Interest — + Penalty — = =	13							
14	Total amount due: Add Line 12 and Line 13	14							
Please Complete Items Below									

From:

I declare under the penalty of false statement that I have examined this return and to the best of my knowledge and belief, it is true, complete and correct.

Paid Preparer's Address

If this business has changed ownership since your last return, enter name and address of new owners and date sold:

Address:

(The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Taxpayer's Signature

Paid Preparer's Signature

Name:

If this return is not for a full period, enter dates covered:

If this is your first return, please enter business starting date:

Deductible Items at 6% Tax Rate

Missing line numbers reflect changes in sales tax exemptions

	missing line numbers renect changes in sales tax exemptions			
15	Sales for resale - sales of goods	\rightarrow	15	—
16	Sales for resale - leases and rentals	>	16	
17	Sales for resale - labor and services	▶	17	
18	All newspapers and subscription sales of magazines and puzzle magazines	▶	18	
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	•	19	
21	Food for human consumption, sold through vending machines and any items purchased with food stamps	▶	21	
23	Fuel for motor vehicles	▶	23	
24	Sales of electricity, gas and heating fuel for residential dwellings FOR UTILITY AND	▶	24	
25	Sales of electricity - \$150 monthly charge per business HEATING FUEL COMPANIES	▶	25	
26	Sales of electricity, gas and heating fuel for manufacturing or agricultural production ONLY	▶	26	
27	Aviation fuel	▶	27	
29	Tangible personal property to persons issued Farmer Tax Exemption Permit	▶	29	
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools and fuel for manufacturing	▶	30	
31	Machinery, materials, tools and equipment used in commercial printing process or publishing	▶	31	
32	Machinery, materials, tools and fuel for commercial fishing	▶	32	T
33	Out-of-state - sales of goods	▶	33	t
34	Out-of-state - leases and rentals	▶	34	\vdash
35	Out-of-state - labor and services	┢	35	T
36	Motor vehicles or vessels purchased by nonresidents (Attach CERT-125 to OS-114)	┰	36	T
37	Prescription medicines - sales of goods	┢┤	37	t
38	Nonprescription medicines and diabetic equipment - sales of goods	Ì	38	 +-
39	Charitable or religious organizations - sales of goods	<u>-</u>	39	+
40	Charitable or religious organizations - leases and rentals		40	\vdash
41	Charitable or religious organizations - leases and remais Charitable or religious organizations - labor and services		41	\vdash
42	Federal, Connecticut or municipal agencies - sales of goods		42	+-
43		\exists	43	╁
$\overline{}$	Federal, Connecticut or municipal agencies - leases and rentals		44	+-
44	Federal, Connecticut or municipal agencies - labor and services		_	┼
45	Items certified for air or water pollution abatement - sales, leases and rentals of goods	-	45	+
47	Nontaxable labor and services	<u>- </u>	47	\vdash
48	Services between wholly owned business entities (See instructions, Form O-88)	<u> </u>	48	₩
50	Trade-ins of all like-kind tangible personal property (See instructions, Form O-88)	<u> </u>	50	┼
52	Taxed goods returned within 90 days at 6% (.06) rate	<u> </u>	52	₩
56_	Oxygen, blood plasma, prostheses, etc sales, leases, rentals or repair services of goods	<u> </u>	56	┼
58	Printed material for future delivery out of state	>	58	—
59	Articles of clothing or footwear under \$50	<u> </u>	59	—
60	Material and components for noncommercial production of clothing	•	60	—
63	Funeral expenses	>	63	↓
69	Repair services, repair and replacement parts for aircraft and certain aircraft (See instructions, Form 0-88)	>	69	↓
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form 0-88)	-	71	<u> </u>
72	Machinery, equipment, tools, supplies and fuel used in the biotechnology industry	$\overline{}$	72	<u> </u>
73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88)	$\overline{}$	73	
74	Computer and data processing services (See instructions, Form 0-88)	\rightarrow	74	↓
75	Renovation and repair services to residential real property (See instructions, Form O-88)	\rightarrow	75	ــــــ
76	Patient care services by hospitals (See instructions, Form O-88)	▶	76	
77	Sales to direct payment permit holders	▶	77	
A	Other Adjustments - sales of goods (Describe:	▶	Α	
В	Other Adjustments - leases and rentals (Describe:	▶	В	
С	Other Adjustments - labor and services (Describe:	>	С	
		_[[
	NOTE: Line 20 is now part of Line 19; Line 22 is now part of Line 21; Line 46 is now part of Line 45;			
	Line 49 is now part of Line 36; Line 57 is now part of Line 56; Line 64 is now part of Line 30.			
		\Box		
	Computer and data processing services and renovation and repair services to residential real	$oldsymbol{ol}}}}}}}}}}}}}}}}$		
	property are being phased out. (See instructions, Form O-88)			
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		T		
	TOTAL DEDUCTIONS (Enter here and on Line 8 on the front of this return)	T	T	
OS-11/	(Back) REV. 7/99			